BALANCE SHEETS AND SUPPORTING PLANT SCHEDULES

Attached as Exhibit C are the Balance Sheets for IES Utilities Inc. and Interstate Power Company at December 31, 1999, and a Pro Forma Balance Sheet combining the entities in an accounting treatment similar to that of pooling of interest accounting. There are no other adjustments made to arrive at the Pro Forma Balance Sheet.

APPLICATION OF IES UTILITIES AND INTERSTATE POWER COMPANY FOR AUTHORIZATION AND APPROVAL OF MERGER BALANCE SHEETS AT DECEMBER 31,1999 AND PRO FORMA BALANCE SHEET AT DECEMBER 31, 1999

	IES Utilities	IPC	Pro Forma Adj.	Pro Forma
Title of Account	IEO Odildes	n V	, , , , , , , , , , , , , , , , , , , ,	
UTILITY PLANT	\$ 2,599,004,191	\$ 993,524,519		\$ 3,592,528,710
Utility Plant (101-106, 114)	37,571,518	14,921,032		52,492,550
Construction Work in Progress (107)	2,636,575,709	1,008,445,551		3,645,021,260
TOTAL Utility Plant	(1,311,995,683)	(499,097,659)		(1,811,093,342)
(Less) Accum. Prov. for Depr. Amort. Depl. (108,111,115)		509,347,892		1,833,927,918
Net Utility Plant	1,324,580,026	509,547,052		39,284,336
Nuclear Fuel (120.1-120.4, 120.6)	39,284,336			
(Less) Accum. Prov. for Amort.of Nucl. Fuel Assemblies(120.5)	39,284,336			39,284,336
Net Nuclear Fuel	1,363,864,362	509,347,892		1,873,212,254
Net Utility Plant	1,363,604,302	- 500,041,002		-
Utility Plant Adjustments (116)				
Gas Stored Underground-Noncurrent (117)		<u> </u>		
OTHER PROPERTY AND INVESTMENTS	7,574,770	149,835		7,724,605
Nonutility Property (121)	(2,094,383)	140,000		(2,094,383)
(Less) Accum. Prov. for Depr. and Amort. (122)	(2,034,503)		 	-
Investments in Associated Companies (123)	14,454			14,454
Investment in Subsidiary Companies (123.1)	14,454			
		-		-
Noncurrent Portion of Allowances	6,104,445	6,694,247	 	12,798,692
Other Investments (124)	105,258,048	- 0,001,211		105,258,048
Special Funds (125-128)	116,857,334	6,844,082		123,701,416
TOTAL Other Property and Investments	110,031,004	0,011,002		1
CURRENT AND ACCRUED ASSETS	5,673,646	2,708,511	· .	8,382,157
Cash (131)	12,322	1,047,973	 	1,060,295
Special Deposits (132-134)	46,813	836,252	l	883,065
Working Fund (135)	40,010	- 000,202	<u> </u>	-
Temporary Cash Investments (136)	1,054,858	1,304,831		2,359,689
Notes Receivable (141)	824,083	25,224,397	 	26,048,480
Customer Accounts Receivable (142)	19,360,390	2,893,963	 	22,254,353
Other Accounts Receivable (143)	(1,641,103)		 	(1,841,103
(Less) Accum. Prov. for Uncollectible AcctCredit (144)	(1,041,105)	(200,000)	<u> </u>	
Notes Receivable from Associated Companies (145)	5,695,552	2,639,571		8,335,123
Accounts Receivable from Assoc. Companies (146)	12,035,676	16,613,166		28,648,842
Fuel Stock (151)	276,181	69,356	 	345,537
Fuel Stock Expenses Undistributed (152)	210,101		 	-
Residuals (Elec) and Extracted Products (153)	23,488,087	5,603,554		29,091,641
Plant Materials and Operating Supplies (154)	23,466,667		 	-
Merchandise (155)	910,961	-	 	910,961
Other Materials and Supplies (156)	310,301		 	
Nuclear Materials Held for Sale (157)				-
Allowances (158.1 and 158.2)		-	*	_
(Less) Noncurrent Portion of Allowances	837,509			1,288,061
Stores Expense Undistributed (163)	11,462,302	3,064,382		14,526,684
Gas Stored Underground-Current (164.1)		0,004,002		
Liquefied Natural Gas Stored and Held for Processing (164.2-164.3)	2,402,571	279,406		2,681,977
Prepayments (165)	2,402,571	270,400	 	
Advances for Gas (166-167)	6,166		+	6,166
Interest and Dividends Receivable (171)	6,166	-		
Rents Receivable (172)	14,129,676	<u> </u>	 	22,174,619
Accrued Utility Revenues (173)				11,815,385
Miscellaneous Current and Accrued Assets (174)	11,099,215			\$ 178,971,932
TOTAL Current and Accrued Assets	\$ 107,674,905	<u> </u>	1Ψ	1 - ,,502

APPLICATION OF IES UTILITIES AND INTERSTATE POWER COMPANY FOR AUTHORIZATION AND APPROVAL OF MERGER BALANCE SHEETS AT DECEMBER 31, 1999 AND PRO FORMA BALANCE SHEET AT DECEMBER 31, 1999

Title of Account	 IES Utilities		IPC	Pro Forma Adj.	Pro	Forma
DEFERRED DEBITS						
Unamortized Debt Expenses (181)	\$ 3,860,555	\$	1,173,041		\$ 5	5,033,596
Extraordinary Property Losses (182.1)	-		-			-
Unrecovererd Plant and Regulatory Study Costs (182.2)	13,434,011				13	3,434,011
Other Regulatory Assets (182.3)	158,923,525		89,490,392		248	3,413,917
Prelim. Survey and Investigation Charges (Electric) (183)	-		9,678			9,678
Prelim. Sur. and Invest. Charges (Gas) (183.1, 183.2)	-		-			•
Clearing Accounts (184)	_		(2,689)			(2,689)
Temporary Facilities (185)	-		(2,407)			(2,407)
Miscellaneous Deferred Debits (186)	3,024,488		40,225			3,064,713
Def. Losses from Disposition of Utility Plt. (187)	-		-			
Research, Devel. and Demonstration Expend. (188)						-
Unamortized Loss on Reacquired Debt (189)	 4,067,554		4,220,630			3,288,184
Accumulated Deferred Income Taxes (190)	71,542,633	L.	23,470,254		95	,012,887
Unrecoverred Purchased Gas Costs (191)	-		-			-
TOTAL Deferred Debits	254,852,766		118,399,124	_	373	3,251,890
TOTAL Assets and other Debits	\$ 1,843,249,367	\$	705,888,125	\$ -	\$ 2,549	,137,492

APPLICATION OF IES UTILITIES AND INTERSTATE POWER COMPANY FOR AUTHORIZATION AND APPROVAL OF MERGER BALANCE SHEETS AT DECEMBER 31,1999 AND PRO FORMA BALANCE SHEET AT DECEMBER 31, 1999

Title of Account	IES Utilities	IPC	Pro Forma Adj.	Pro Forma
PROPRIETARY CAPITAL			,	
Common Stock Issued (201)	\$ 33,426,970		\$ (34,221,012)	
Preferred Stock Issued (204)	18,320,300	38,069,050		56,389,350
Capital Stock Subscribed (202, 205)	-	-		-
Stock Liability for Conversion (203, 206)	-	-		
Premium on Capital Stock (207)	154,826,328			259,075,447
Other Paid-in Capital (208-211)	124,215,757	3,464,833	34,221,012	161,901,602
Installments Received on Capital Stock (212)	_	-		-
(Less) Discount on Capital Stock (213)	-	(1,679,882)		(1,679,882)
(Less) Capital Stock Expense (214)	-	-		-
Retained Earnings (215, 215.1, 216)	252,953,281	81,548,421		334,501,702
Unappropriated Undistributed Subsidiary Earnings (216.1)	_	-		-
(Less) Reacquired Capital Stock (217)	-	-		-
TOTAL Proprietary Capital	583,742,636	259,872,553	_	843,615,189
LONG-TERM DEBT				
Bonds (221)	604,496,000	173,150,000		777,646,000
(Less) Reacquired Bonds (222)	<u>-</u>	_		-
Advances from Associated Companies (223)	4,674,447	2,159,997		6,834,444
Other Long-Term Debt (224)	-	-		•
Unamortized Premium on Long-Term Debt (225)	-	-		-
(Less) Unamortized Discount on Long-term Debt-Debit (226)	(2,221,703	(2,836,897)		(5,058,600)
TOTAL Long-Term Debt	606,948,744			779,421,844
OTHER NONCURRENT LIABILITIES				
Obligations Under Capital Leases-Noncurrent (227)	25,976,753	64,743		26,041,496
Accumulated Provision for Property Insurance (228.1)	150,000			150,000
Accumulated Provision for Injuries and Damages (228.2)	1,863,820	1,536,517		3,400,337
Accumulated Provision for Pensions and Benefits (228.3)	9,161,562			14,796,942
Accumulated Miscellaneous Operating Provisions (228.4)	8,033,650			8,121,932
Accumulated Provision for Rate Refunds (229)		-		-
TOTAL OTHER Noncurrent Liabilities	45,185,785	7,324,922	-	52,510,707
CURRENT AND ACCRUED LIABILITIES		/		
Notes Payable (231)	-	-		-
Accounts Payable (232)	40,296,972	13,318,997		53,615,969
Notes Payable to Associated Companies (233)	56,945,810			96,143,501
Accounts Payable to Associated Companies (234)	12,763,454			20,775,256
Customer Deposits (235)	1,862,140			3,373,366
Taxes Accrued (236)	38,252,188			51,641,972
Interest Accrued (237)	10,833,074			13,344,878
Dividends Declared (238)	228,431			827,061
Matured Long-Term Debt (239)		283		283
Matured Interests (240)	-	8,147		8,147
Tax Collections Payable (241)	2,826,622			3,604,042
Miscellaneous Current and Accrued Liabilities (242)	19,676,606		· · · · · · · · · · · · · · · · · · ·	28,045,977
Obligations Under Capital Leases-Current (243)	13,307,583			13,321,397
TOTAL Current and Accrued Liabilities	\$ 196,992,880		\$ -	\$ 284,701,849

APPLICATION OF IES UTILITIES AND INTERSTATE POWER COMPANY FOR AUTHORIZATION AND APPROVAL OF MERGER BALANCE SHEETS AT DECEMBER 31,1999 AND PRO FORMA BALANCE SHEET AT DECEMBER 31, 1999

Title of Account	IES Utilities	IPC	Pro Forma Adj.	Pro Forma
DEFERRED CREDITS				
Customer Advances for Construction (252)	\$ 3,060,349			\$ 3,453,791
Accumulated Deferred Investment Tax Credits (255)	26,682,061	13,864,270		40,546,331
Deferred Gains from Disposition of Utility Plant (256)	<u>-</u>			
Other Deferred Credits (253)	39,930,860	19,984,872		59,915,732
Other Regulatory Liabilities (254)	43,202,304	29,008,361		72,210,665
Unamortized Gain on Reacquired Debt (257)	<u> </u>			
Accumulated Deferred Income Taxes (281-283)	297,503,748	115,257,636		412,761,384
TOTAL Deferred Credits	410,379,322	178,508,581		588,887,903
				-
				*
				-
				-
		<u> </u>		<u> </u>
TOTAL Liabilities and Other Credits	\$ 1,843,249,367	\$ 705,888,125	\$ -	\$ 2,549,137,492

Name	e of Respondent	This Report Is:	Date of F			Year of Report	
	ilities Inc.	(1) [X] An Original	(Mo, Da,	Yr)			
I IES U	mues IIIC.	(2) A Resubmission	11		Dec.	31, 1999	
	COMPARATIV	E BALANCE SHEET (ASSE	TS AND OTHER	R DEBITS)		
			Ref.	Balan		Balance at	
1.	Title of Account	t	Page No.	Beginning	of Year	End of Year	
	(a)		(b)	(c))	(d)	
L- <u>-</u> -	UTILITY PLA	NT					
2	Utility Plant (101-106, 114)		200-201	2,48	7,217,315	2,599,004,191	
$\frac{1}{3}$	Construction Work in Progress (107)		200-201	4	8,990,515	37,571,518	
4	TOTAL Utility Plant (Enter Total of lines 2 and	3)		2,53	6,207,830	2,636,575,709	
5	(Less) Accum. Prov. for Depr. Amort. Depl. (10		200-201	1,20	9,203,979	1,311,995,683	
6	Net Utility Plant (Enter Total of line 4 less 5)			i i	7,003,851	1,324,580,026	
7	Nuclear Fuel (120.1-120.4, 120.6)		202-203	2	5,644,195	39,284,336	
8	(Less) Accum. Prov. for Amort. of Nucl. Fuel A	ssemblies (120.5)	202-203		0	0	
9	Net Nuclear Fuel (Enter Total of line 7 less 8)				5,644,195	39,284,336	
10	Net Utility Plant (Enter Total of lines 6 and 9)			1,35	2,648,046	1,363,864,362	
11	Utility Plant Adjustments (116)		122		0	0	
12	Gas Stored Underground - Noncurrent (117)				0	0	
13	OTHER PROPERTY AND	INVESTMENTS					
14	Nonutility Property (121)		221		2,626,085	7,574,770	
15	(Less) Accum. Prov. for Depr. and Amort. (122)			1,816,662	2,094,383	
16	Investments in Associated Companies (123)				0	0	
17	Investment in Subsidiary Companies (123.1)		224-225		5,186,413	14,454	
18	(For Cost of Account 123.1, See Footnote Page	e 224, line 42)			nesi (
19	Noncurrent Portion of Allowances		228-229	<u></u>	0	0	
20	Other Investments (124)				6,004,311	6,104,445	
21	Special Funds (125-128)				1,893,399	105,258,048	
22	TOTAL Other Property and Investments (Total			10	3,893,546	116,857,334	
23	CURRENT AND ACCR	UED ASSETS					
24	Cash (131)				4,122,314	5,673,646	
25	Special Deposits (132-134)				84,213	12,322	
26	Working Fund (135)				52,868	46,813 0	
27	Temporary Cash Investments (136)				3,729,105	1,054,858	
28	Notes Receivable (141)			1	1,189,118	824,083	
29	Customer Accounts Receivable (142)				1,057,760 7,635,374	19,360,390	
30	Other Accounts Receivable (143)			1	1,414,347	1,641,103	
31	(Less) Accum. Prov. for Uncollectible AcctCre				1,414,547	1,541,105	
32	Notes Receivable from Associated Companies			<u> </u>	2,662,151	5,695,552	
33	Accounts Receivable from Assoc. Companies	(146)	227	1	1,518,424	12,035,676	
34	Fuel Stock (151)		227	'	344,952	276,181	
35	Fuel Stock Expenses Undistributed (152)		227	 	044,302	270,101	
36	Residuals (Elec) and Extracted Products (153)		227	7	4,291,697	23,488,087	
37	Plant Materials and Operating Supplies (154)		227		4,231,037	. 0	
38	Merchandise (155)		227	<u> </u>	618,927	910,961	
39	Other Materials and Supplies (156) Nuclear Materials Held for Sale (157)		202-203/227	-	010,927	0	
40			228-229	-	0	0	
41	Allowances (158.1 and 158.2) (Less) Noncurrent Portion of Allowances				- 0		
42	Stores Expense Undistributed (163)		227		877,809	837,509	
43	Gas Stored Underground - Current (164.1)			1	2,283,706	11,462,302	
44	Liquefied Natural Gas Stored and Held for Proc	possing (164 2-164 3)		<u> </u>	0	0	
45	Prepayments (165)	bessing (104.2-104.3)			2,346,366	2,402,571	
46	Advances for Gas (166-167)				0	0	
47	Interest and Dividends Receivable (171)			 	6,373	6,166	
48	Rents Receivable (172)			 	0		
I I	Accrued Utility Revenues (173)	<u> </u>		1	6,696,711	14,129,676	
	Miscellaneous Current and Accrued Assets (17	4)	_	l	3,430,795	11,099,215	
52	TOTAL Current and Accrued Assets (Fr				4,672,726	107,674,905	
J-52	TOTAL Guiterit and Modified Assets (Einter Tot	a 0. 11103 2 7 1110 0 1)		<u> </u>			
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FER	C FORM NO. 1 (ED. 12-94)	Page 110					

Name	e of Respondent	This Report Is:	Date of F		rear	от кероп
		(1) 📉 An Original				
.20 0.		(2) A Resubmission	/ /		Dec. 3	31,1999
	COMPARATIVI	BALANCE SHEET (ASSETS	AND OTHER	R DEBITS	Continued)	
ļ,			Ref.	Balanc		Balance at
ļ.'	Title of Account	i	Page No.	Beginning		End of Year
	(a)		(b)	(c)		(d)
52	DEFERRED DE	RITS				
53 54	Unamortized Debt Expenses (181)				1,194,540	3,860,555
	Extraordinary Property Losses (182.1)		230	+	0	0
55	Unrecovered Plant and Regulatory Study Costs	(182.2)	230	14	1,329,595	13,434,011
56	Other Regulatory Assets (182.3)	(102.2)	232	1	9,915,412	158,923,525
57	Prelim. Survey and Investigation Charges (Elec	twin\ (402)	202		0	0
	Prelim. Survey and investigation Charges (Electronic Survey and Invest. Charges (Gas) (183.1,				0	0
		100.2)		 	-1,592	0
	Clearing Accounts (184)			1	0	
61	Temporary Facilities (185)		233	1	1,878,751	3,024,488
i	Miscellaneous Deferred Debits (186)				1,070,731	3,024,466
	Def. Losses from Disposition of Utility Plt. (187)		252.252		0	
	Research, Devel. and Demonstration Expend. (188)	352-353		<u> </u>	4.007.654
	Unamortized Loss on Reaquired Debt (189)		004	1	1,713,406	4,067,554
	Accumulated Deferred Income Taxes (190)		234	/1	,938,662	71,542,633
	Unrecovered Purchased Gas Costs (191)				0	0
	TOTAL Deferred Debits (Enter Total of lines 54			!	,968,774	254,852,766
69	TOTAL Assets and Other Debits (Enter Total of	lines 10,11,12,22,52,68)		1,881	,183,092	1,843,249,367
i principal mana						
FERC	C FORM NO. 1 (ED. 12-94)	Page 111				
LEK	5 FORWING, 1 (ED. 12-34)	raye III				

Nam	e of Respondent	This Report Is:		Date of Report		Year of Report	
IES U	tilities Inc.	(1) [X] An Ori	iginal	(Mo, Da	, Yr)		
"	midos mo.	(2) 🗍 A Res	ubmission	/ /		Dec. 3	31, <u>1999</u>
	COMPARATIVE I	BALANCE SHEE	T (LIABILITIES	AND OTH	ER CREDI	TS)	
				Ref.	Balan	ce at	Balance at
ļ'	Title of Account			Page No.	Beginning	of Year	End of Year
	(a)			(b)	(c)	(d)
1	PROPRIETARY C	APITAL					
2	Common Stock Issued (201)			250-251	3	3,426,970	33,426,970
3	Preferred Stock Issued (204)			250-251	1	8,320,300	18,320,300
4	Capital Stock Subscribed (202, 205)			252		0	
5	Stock Liability for Conversion (203, 206)			252	Ĺ	0	0
6	Premium on Capital Stock (207)			252		4,826,328	154,826,328
7	Other Paid-In Capital (208-211)			253	12	4,215,757	124,215,757
8	Installments Received on Capital Stock (212)			252		0	0
9	(Less) Discount on Capital Stock (213)			254		0	0
10	(Less) Capital Stock Expense (214)			254		0	0
11	Retained Earnings (215, 215.1, 216)			118-119	27	5,823,462	252,953,281
12	Unappropriated Undistributed Subsidiary Earning	ngs (216.1)		118-119		-451,307	0
13	(Less) Reaquired Capital Stock (217)			250-251		0	. 0
14	TOTAL Proprietary Capital (Enter Total of lines	2 thru 13)			60	6,161,510	583,742,636
15	LONG-TERM D	EBT					
16	Bonds (221)			256-257	65	4,636,000	604,496,000
17	(Less) Reaquired Bonds (222)			256-257		0	0
18	Advances from Associated Companies (223)			256-257		1,312,374	4,674,447
19	Other Long-Term Debt (224)	···		256-257		0	0
20	Unamortized Premium on Long-Term Debt (225	5)				0	0
21	(Less) Unamortized Discount on Long-Term De				1	2,475,773	2,221,703
22	TOTAL Long-Term Debt (Enter Total of lines 16				65	3,472,601	606,948,744
23	OTHER NONCURRENT					-	
24	Obligations Under Capital Leases - Noncurrent				1	3,679,547	25,976,753
25	Accumulated Provision for Property Insurance (228.1)				0	150,000
26	Accumulated Provision for Injuries and Damage				1	1,305,701	1,863,820
27	Accumulated Provision for Pensions and Benef	its (228.3)			1	8,577,921	9,161,562
28	Accumulated Miscellaneous Operating Provisio	ns (228.4)				B,540,243	8,033,650
29	Accumulated Provision for Rate Refunds (229)					0	0
30	TOTAL OTHER Noncurrent Liabilities (Enter To	tal of lines 24 thru 29)		3:	2,103,412	45,185,785
31	CURRENT AND ACCRUE	D LIABILITIES					
32	Notes Payable (231)					0	0
33	Accounts Payable (232)				4:	2,891,453	40,296,972
34	Notes Payable to Associated Companies (233)					0	56,945,810
35	Accounts Payable to Associated Companies (23	34)				1,855,559	12,763,454
36	Customer Deposits (235)					1,680,147	1,862,140
37	Taxes Accrued (236)			262-263	1	5,286,395	38,252,188
38	Interest Accrued (237)				1	2,044,746	10,833,074
39	Dividends Declared (238)				,	5,067,855	228,431
	Matured Long-Term Debt (239)					0	0
	Matured Interest (240)					0	0
. 1	Tax Collections Payable (241)					1,900,148	2,826,622
	Miscellaneous Current and Accrued Liabilities (2					5,229,820	19,676,606
	Obligations Under Capital Leases-Current (243)			 		1,964,648	13,307,583
45	TOTAL Current & Accrued Liabilities (Enter Total	al of lines 32 thru 44)			17	7,920,771	196,992,880
_					+		
· ·							

Name	e of Respondent	Inis Report is:	(Mo Da		ear of Nepolt
IES Utilities Inc.			An Original (Mo, Da, Yr)		ec 31 1999
		(2) A Resubmission			
	COMPARATIVE	BALANCE SHEET (LIABILITIES	S AND OTHE	ER CREDITS)(C	ontinued)
			Ref.	Balance at	Balance at
t l	Title of Accoun	t l	Page N o.	Beginning of Yea	
-	(a)		(b)	(c)	(d)
46	DEFERRED CR	EDITS		ELECTRICAL CARDAS SERVICIONES COME SECURIO COME SECURIO SECURIO SECURIO SECURIO	
47	Customer Advances for Construction (252)			2,400,	3,060,349
48	Accumulated Deferred Investment Tax Credits	(255)	266-267	29,243,	101 26,682,061
49	Deferred Gains from Disposition of Utility Plant				0 0
50	Other Deferred Credits (253)		269	40,145,	
51	Other Regulatory Liabilities (254)		278	43,721,2	285 43,202,304
52	Unamortized Gain on Reaquired Debt (257)				0 0
53	Accumulated Deferred Income Taxes (281-283)	272-277	296,013,	
54	TOTAL Deferred Credits (Enter Total of lines 4	7 thru 53)		411,524,	798 410,379,322
55					0 0
56					0 0
57					0 0
58					0 0
59					0 0
60					0 0
61					0 0
62					0 0
63					0 0
64					0 0
65					0 0
66					0 0
67				4 004 400 4	0 0 092 1,843,249,367
68	TOTAL Liab and Other Credits (Enter Total of I	ines 14,22,30,45,54)		1,881,183,0	1,040,249,007
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Nam	ne of Respondent	This Report Is:	Date of	Report	Year	of Report
Inters	tate Power Company	(1) An Original	(Mo, Da	, Yr)		,
""(0.13	tate i one company	(2) A Resubmission	1.1	l	Dec.	31, 1999
	COMPARATIV	E BALANCE SHEET (ASSE	TS AND OTHE	R DEBITS)		
<u> </u>	1	· · · · · · · · · · · · · · · · · · ·	Ref.	Balance	at I	Balance at
Line	Title of Account	1	Page No.	Beginning of	,	End of Year
	(a)		(b)	(c)		(d)
1	UTILITY PLA	NT				
2	Utility Plant (101-106, 114)		200-201	959,	,493,193	993,524,51
3	Construction Work in Progress (107)		200-201	13,	,047,483	14,921,03
4	TOTAL Utility Plant (Enter Total of lines 2 and 3			972,	,540,676	1,008,445,55
5	(Less) Accum. Prov. for Depr. Amort. Depl. (10	8, 111, 115)	200-201	474,	571,367	499,097,65
6	Net Utility Plant (Enter Total of line 4 less 5)			497,	969,309	509,347,89
7	Nuclear Fuel (120.1-120.4, 120.6)		202-203		0	
8	(Less) Accum. Prov. for Amort. of Nucl. Fuel As	semblies (120.5)	202-203		0	(
9	Net Nuclear Fuel (Enter Total of line 7 less 8)				0	(
10	Net Utility Plant (Enter Total of lines 6 and 9)			497,	969,309	509,347,89
11	Utility Plant Adjustments (116)		122		0	
12	Gas Stored Underground - Noncurrent (117)				0	(
13	OTHER PROPERTY AND	INVESTMENTS				
14	Nonutility Property (121)		221		22,904	149,835
15	(Less) Accum. Prov. for Depr. and Amort. (122)				0	
16	Investments in Associated Companies (123)		201.005	-	01	
17	Investment in Subsidiary Companies (123.1)	004 11	224-225	1,9	915,058	(
18	(For Cost of Account 123.1, See Footnote Page	224, line 42)				and the second second
19	Noncurrent Portion of Allowances		228-229		0	(
,	Other Investments (124) Special Funds (125-128)			<u> </u>	793,745	6,694,247
1	TOTAL Other Property and Investments (Total of	f lines 14 17 10 24)	-	<u></u>	100,000	0.044.005
22	CURRENT AND ACCRU			8,8	831,707	6,844,082
	Cash (131)	ED ASSETS			(20,025)	2.700.544
	Special Deposits (132-134)		-		428,035 667,082	2,708,511 1,047,973
	Working Fund (135)				257,781	836,252
	Temporary Cash Investments (136)				37,701	030,232
	Notes Receivable (141)				_	1,304,831
	Customer Accounts Receivable (142)			23.6	399,684	25,224,397
	Other Accounts Receivable (143)			[084,611	2,893,963
31	(Less) Accum. Prov. for Uncollectible AcctCred	lit (144)			207,492	200,000
32	Notes Receivable from Associated Companies (145)				0
33	Accounts Receivable from Assoc. Companies (1	46)		8	394,023	2,639,571
34	Fuel Stock (151)		227		26,776	16,613,166
35	Fuel Stock Expenses Undistributed (152)		227	1	45,047	69,356
36	Residuals (Elec) and Extracted Products (153)		227		-	0
37	Plant Materials and Operating Supplies (154)		227	6,3	65,892	5,603,554
	Merchandise (155)	· ·	227		Ö	0
ſ	Other Materials and Supplies (156)		227		0	0
	Nuclear Materials Held for Sale (157)		202-203/227		0	0
- 1	Allowances (158.1 and 158.2)		228-229		0	0
	(Less) Noncurrent Portion of Allowances				0	0
	Stores Expense Undistributed (163)		227		32,139	450,552
	Gas Stored Underground - Current (164.1)			2,9	91,221	3,064,382
	Liquefied Natural Gas Stored and Held for Proce	ssing (164.2-164.3)			0	0
- 1	Prepayments (165)			-91	68,593	279,406
	Advances for Gas (166-167)				0	0
	Interest and Dividends Receivable (171)		-		0	0
	Rents Receivable (172)				0	0
•	Accrued Utility Revenues (173)				39,306	8,044,943
- 1 /	Miscellaneous Current and Accrued Assets (174)		<u> </u>		05,431	716,170
J2 - 1	TOTAL Current and Accrued Assets (Enter Total	or lines 24 thru 51)	 	72,86	60,943	71,297,027
		<u> </u>				
FERC	FORM NO. 1 (ED. 12-94)	Page 110				
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54 Unamortized Debt Expenses (181) 1,102,980 55 Extraordinary Property Losses (182.1) 230 0 56 Unrecovered Plant and Regulatory Study Costs (182.2) 230 0 57 Other Regulatory Assets (182.3) 232 73,877,129 86 58 Prelim. Survey and Investigation Charges (Electric) (183) 9,646 9 59 Prelim. Sur. and Invest. Charges (Gas) (183.1, 183.2) 0 0 60 Clearing Accounts (184) -14,207 -14,207 61 Temporary Facilities (185) -1,395 -1,395 62 Miscellaneous Deferred Debits (186) 233 120,058 63 Def. Losses from Disposition of Utility Plt. (187) 0 64 Research, Devel. and Demonstration Expend. (188) 352-353 0 65 Unamortized Loss on Reaquired Debt (189) 4,311,046 4 66 Accumulated Deferred Income Taxes (190) 234 13,297,507 23 67 Unrecovered Purchased Gas Costs (191) 0 68 TOTAL Deferred Debits (Enter Total of lines 54 th	e at
COMPARATIVE BALANCE SHEET (ASSETS AND OTHER DEBITS) Continued Ref. Page No. (b) Reginning of Year (d) Ref. (d) Ref. (d) Reginning of Year (d) Ref. (d) Ref. (e) Reginning of Year (e) Ref. (e) Reginning of Year (e) Re	e at rear 1,173,041
Title of Account (a)	rear 1,173,041 0
Title of Account (a)	rear 1,173,041 0
(a) (b) (c) (d) DEFERRED DEBITS Unamortized Debt Expenses (181) Extraordinary Property Losses (182.1) Unrecovered Plant and Regulatory Study Costs (182.2) Tother Regulatory Assets (182.3) Prelim. Survey and Investigation Charges (Electric) (183) Prelim. Survey and Invest. Charges (Gas) (183.1, 183.2) Clearing Accounts (184) Temporary Facilities (185) Def. Losses from Disposition of Utility Plt. (187) Miscellaneous Deferred Debits (186) Def. Losses from Disposition of Utility Plt. (187) Accumulated Deferred Income Taxes (190) Unrecovered Purchased Gas Costs (191) TOTAL Deferred Debits (Enter Total of lines 54 thru 67) Def. Losses (181) Losses (181)	1,173,041 0
DEFERRED DEBITS DEFERRED D	1,173,041 0
54 Unamortized Debt Expenses (181) 1,102,980 55 Extraordinary Property Losses (182.1) 230 0 56 Unrecovered Plant and Regulatory Study Costs (182.2) 230 0 57 Other Regulatory Assets (182.3) 232 73,877,129 86 58 Prelim. Survey and Investigation Charges (Electric) (183) 9,646 9 59 Prelim. Sur. and Invest. Charges (Gas) (183.1, 183.2) 0 0 60 Clearing Accounts (184) -14,207 -14,207 61 Temporary Facilities (185) 233 120,058 62 Miscellaneous Deferred Debits (186) 233 120,058 63 Def. Losses from Disposition of Utility Plt. (187) 0 64 Research, Devel. and Demonstration Expend. (188) 352-353 0 65 Unamortized Loss on Reaquired Debt (189) 4,311,046 4 66 Accumulated Deferred Income Taxes (190) 234 13,297,507 23 67 Unrecovered Purchased Gas Costs (191) 0 68 TOTAL Deferred Debits (Enter Total of lines 54 thru 67) 92,702,764 118	1,173,041 0
Station lates of Expansion (17) Station lates of Expansion (182.1) 230 0 0 0 0 0 0 0 0 0	0
56 Unrecovered Plant and Regulatory Study Costs (182.2) 230 0 57 Other Regulatory Assets (182.3) 232 73,877,129 85 58 Prelim. Survey and Investigation Charges (Electric) (183) 9,646 9,646 59 Prelim. Sur. and Invest. Charges (Gas) (183.1, 183.2) 0 0 60 Clearing Accounts (184) -14,207 -14,207 61 Temporary Facilities (185) -1,395 -1,395 62 Miscellaneous Deferred Debits (186) 233 120,058 63 Def. Losses from Disposition of Utility Plt. (187) 0 64 Research, Devel. and Demonstration Expend. (188) 352-353 0 65 Unamortized Loss on Reaquired Debt (189) 4,311,046 4 66 Accumulated Deferred Income Taxes (190) 234 13,297,507 23 67 Unrecovered Purchased Gas Costs (191) 0 68 TOTAL Deferred Debits (Enter Total of lines 54 thru 67) 92,702,764 118	
57 Other Regulatory Assets (182.3) 232 73,877,129 86 58 Prelim. Survey and Investigation Charges (Electric) (183) 9,646 59 Prelim. Sur. and Invest. Charges (Gas) (183.1, 183.2) 0 60 Clearing Accounts (184) -14,207 61 Temporary Facilities (185) -1,395 62 Miscellaneous Deferred Debits (186) 233 120,058 63 Def. Losses from Disposition of Utility Plt. (187) 0 64 Research, Devel. and Demonstration Expend. (188) 352-353 0 65 Unamortized Loss on Reaquired Debt (189) 4,311,046 4 66 Accumulated Deferred Income Taxes (190) 234 13,297,507 25 67 Unrecovered Purchased Gas Costs (191) 0 68 TOTAL Deferred Debits (Enter Total of lines 54 thru 67) 92,702,764 118	
58 Prelim. Survey and Investigation Charges (Electric) (183) 9,646 59 Prelim. Sur. and Invest. Charges (Gas) (183.1, 183.2) 0 60 Clearing Accounts (184) -14,207 61 Temporary Facilities (185) -1,395 62 Miscellaneous Deferred Debits (186) 233 120,058 63 Def. Losses from Disposition of Utility Plt. (187) 0 64 Research, Devel. and Demonstration Expend. (188) 352-353 0 65 Unamortized Loss on Reaquired Debt (189) 4,311,046 4 66 Accumulated Deferred Income Taxes (190) 234 13,297,507 23 67 Unrecovered Purchased Gas Costs (191) 0 68 TOTAL Deferred Debits (Enter Total of lines 54 thru 67) 92,702,764 118	9,490,392
59 Prelim. Sur. and Invest. Charges (Gas) (183.1, 183.2) 0 60 Clearing Accounts (184) -14,207 61 Temporary Facilities (185) -1,395 62 Miscellaneous Deferred Debits (186) 233 120,058 63 Def. Losses from Disposition of Utility Plt. (187) 0 64 Research, Devel. and Demonstration Expend. (188) 352-353 0 65 Unamortized Loss on Reaquired Debt (189) 4,311,046 4 66 Accumulated Deferred Income Taxes (190) 234 13,297,507 23 67 Unrecovered Purchased Gas Costs (191) 0 68 TOTAL Deferred Debits (Enter Total of lines 54 thru 67) 92,702,764 118	9,678
60 Clearing Accounts (184) -14,207 61 Temporary Facilities (185) -1,395 62 Miscellaneous Deferred Debits (186) 233 120,058 63 Def. Losses from Disposition of Utility Plt. (187) 0 64 Research, Devel. and Demonstration Expend. (188) 352-353 0 65 Unamortized Loss on Reaquired Debt (189) 4,311,046 4 66 Accumulated Deferred Income Taxes (190) 234 13,297,507 23 67 Unrecovered Purchased Gas Costs (191) 0 68 TOTAL Deferred Debits (Enter Total of lines 54 thru 67) 92,702,764 118	0,0.0
61 Temporary Facilities (185) -1,395 62 Miscellaneous Deferred Debits (186) 233 120,058 63 Def. Losses from Disposition of Utility Plt. (187) 0 64 Research, Devel. and Demonstration Expend. (188) 352-353 0 65 Unamortized Loss on Reaquired Debt (189) 4,311,046 4 66 Accumulated Deferred Income Taxes (190) 234 13,297,507 23 67 Unrecovered Purchased Gas Costs (191) 0 68 TOTAL Deferred Debits (Enter Total of lines 54 thru 67) 92,702,764 118	-2,689
62 Miscellaneous Deferred Debits (186) 233 120,058 63 Def. Losses from Disposition of Utility Plt. (187) 0 64 Research, Devel. and Demonstration Expend. (188) 352-353 0 65 Unamortized Loss on Reaquired Debt (189) 4,311,046 4 66 Accumulated Deferred Income Taxes (190) 234 13,297,507 23 67 Unrecovered Purchased Gas Costs (191) 0 68 TOTAL Deferred Debits (Enter Total of lines 54 thru 67) 92,702,764 118	-2,407
63 Def. Losses from Disposition of Utility Plt. (187) 0 64 Research, Devel. and Demonstration Expend. (188) 352-353 0 65 Unamortized Loss on Reaquired Debt (189) 4,311,046 4 66 Accumulated Deferred Income Taxes (190) 234 13,297,507 23 67 Unrecovered Purchased Gas Costs (191) 0 68 TOTAL Deferred Debits (Enter Total of lines 54 thru 67) 92,702,764 118	40,225
64 Research, Devel. and Demonstration Expend. (188) 352-353 0 65 Unamortized Loss on Reaquired Debt (189) 4,311,046 4 66 Accumulated Deferred Income Taxes (190) 234 13,297,507 23 67 Unrecovered Purchased Gas Costs (191) 0 68 TOTAL Deferred Debits (Enter Total of lines 54 thru 67) 92,702,764 118	0
65 Unamortized Loss on Reaquired Debt (189) 4,311,046 4 66 Accumulated Deferred Income Taxes (190) 234 13,297,507 23 67 Unrecovered Purchased Gas Costs (191) 0 68 TOTAL Deferred Debits (Enter Total of lines 54 thru 67) 92,702,764 118	0
66 Accumulated Deferred Income Taxes (190) 234 13,297,507 23 67 Unrecovered Purchased Gas Costs (191) 0 68 TOTAL Deferred Debits (Enter Total of lines 54 thru 67) 92,702,764 118	1,220,630
67 Unrecovered Purchased Gas Costs (191) 0 68 TOTAL Deferred Debits (Enter Total of lines 54 thru 67) 92,702,764 118	3,470,254
00 TOTAL Bolicited Bobits (Enter Total of Inter Total	0
69 TOTAL Assets and Other Debits (Enter Total of lines 10,11,12,22,52,68) 672,364,723 705	3,399,124
	,888,125
FERC FORM NO. 1 (ED. 12-94) Page 111	

Name of Respondent		This Report Is:		Date of Report		Year of Report	
Interst	tate Power Company	(1) [X] An Original	(Mo, Da,	· I			
11110.0.		(2) A Resubmission	//			31,	
	COMPARATIVE F	BALANCE SHEET (LIABILITII	ES AND OTHE	R CREDI	TS)		
	<u> </u>		Ref.	Baland	ce at	Balance at	
ر 🕽	Title of Account (a)		Page No.	Beginning		End of Year	
			(b)	(c)		(d)	
1	PROPRIETARY C.	APITAL	T				
2	Common Stock Issued (201)		250-251		4,221,012		
3	Preferred Stock Issued (204)		250-251	3	8,069,050	38,069,050	
4	Capital Stock Subscribed (202, 205)		252		U	U	
5	Stock Liability for Conversion (203, 206)		252	<u> </u>	1010110	104 340 440	
6	Premium on Capital Stock (207)		252	104,249,119		104,249,119	
7	Other Paid-In Capital (208-211)		253 252	3,464,833		3,464,833	
8	Installments Received on Capital Stock (212)			 	1,766,512	1,679,882	
9	(Less) Discount on Capital Stock (213)		254 254		1,700,512	1,079,002	
10	(Less) Capital Stock Expense (214)		118-119	 8	5,371,749	81,548,421	
11	Retained Earnings (215, 215.1, 216) Unappropriated Undistributed Subsidiary Earnin	7216 1\	118-119	1	1,138,854	01,545,421	
12		igs (216.1)	250-251	 	1,100,000	. 0	
13	(Less) Reaquired Capital Stock (217) TOTAL Proprietary Capital (Enter Total of lines	2 thru 12)	200-201	26	4,748,105	259,872,553	
14	LONG-TERM D		-	2400025000000	4,140,100	200,012,000 Tang 1912,012,012,013,015	
15 16	Bonds (221)	EBI	256-257	17	3,150,000	173,150,000	
17	(Less) Reaquired Bonds (222)		256-257	1	0	0	
18	Advances from Associated Companies (223)		256-257		609,398	2,159,997	
19	Other Long-Term Debt (224)		256-257		0	0	
20	Unamortized Premium on Long-Term Debt (225	5)				0	
21	(Less) Unamortized Discount on Long-Term Del			† ;	2,921,954	2,836,897	
22	TOTAL Long-Term Debt (Enter Total of lines 16			1	0,837,444	172,473,100	
23	OTHER NONCURRENT		+		6 G 1 B		
24	Obligations Under Capital Leases - Noncurrent		1		75,369	64,743	
25	Accumulated Provision for Property Insurance (0	0	
26	Accumulated Provision for Injuries and Damage				506,512	1,536,517	
27	Accumulated Provision for Pensions and Benefi	its (228.3)			6,877,953	5,635,380	
28	Accumulated Miscellaneous Operating Provision	ns (228.4)			0	88,282	
29	Accumulated Provision for Rate Refunds (229)				465,883	0	
30	TOTAL OTHER Noncurrent Liabilities (Enter To				7,925,717	7,324,922	
31	CURRENT AND ACCRUE	D LIABILITIES		1 PO E 1 17			
32	Notes Payable (231)				0	10.040.007	
33	Accounts Payable (232)			1	5,232,028	13,318,997	
34	Notes Payable to Associated Companies (233)			i .	1,857,087	39,197,691	
35	Accounts Payable to Associated Companies (23	34)	<u> </u>	1	6,767,647	8,011,802	
36	Customer Deposits (235)		200 200	1	1,635,239	1,511,226 13,389,784	
37	Taxes Accrued (236)		262-263	L	8,137,050	2,511,804	
38	Interest Accrued (237)			1	2,618,700 2,563,764	2,511,804 598,630	
39	Dividends Declared (238)		 	<u> </u>		283	
	Matured Long-Term Debt (239)		<u> </u>	 	283	8,147	
41	Matured Interest (240)		 	 	8,147 784,900	777,420	
42	Tax Collections Payable (241)	240		10	6,346,320	8,369,371	
	Miscellaneous Current and Accrued Liabilities (2			10	13,814	13,814	
44	Obligations Under Capital Leases-Current (243) TOTAL Current & Accrued Liabilities (Enter Tota		-	8!	5,964,979	87,708,969	
45	TOTAL current & Accided Flaminies (Enter Fora	If of lines 32 thru 44)			J,307,575	0,1,00,00	
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Name	e of Respondent	This Rep	port Is:	Date of R		Year	of Report
	ate Power Company	(1) [X]	An Original	1 '	(Mo, Da, Yr)		4000
		(2)	A Resubmission	11		Dec.	
	COMPARATIVE E	BALANCE	SHEET (LIABILITIE				
-	Title of Account			Ref.	Balan Beginning		Balance at End of Year
	(a)			Page No. (b)	Beginning (c	-	(d)
46	DEFERRED CRI	EDITS			3/03/shanki e/(4/10/5/5/5/5)	COLUMN TRANSPORT	
47	Customer Advances for Construction (252)					361,979	393,442
48	Accumulated Deferred Investment Tax Credits	(255)		266-267	1	4,899,859	13,864,270
49	Deferred Gains from Disposition of Utility Plant					0	0
50	Other Deferred Credits (253)			269	2	23,823,264	19,984,872
51	Other Regulatory Liabilities (254)			278		0	29,008,361
52	Unamortized Gain on Reaquired Debt (257)			272-277	10	3,803,376	115,257,636
53	Accumulated Deferred Income Taxes (281-283			212-211	I .	12,888,478	178,508,581
54	TOTAL Deferred Credits (Enter Total of lines 47	/ (mu 55)			<u>'</u>	0.	0
55 56					ļ	0	0
57					-	0	0
58						0	0
59						0	0
60						0	0
61						0	0
62						0	0
63						0	0
64						0	
65							0
66 67						0	0
68	TOTAL Liab and Other Credits (Enter Total of li	nes 14,22,30),45,54)		67	2,364,723	705,888,125
-00							
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CERTIFICATE

I, Edward M. Gleason, do hereby certify that I am the duly elected, qualified and Secretary of IES Utilities Inc., an Iowa corporation and Interstate Power Company, a Delaware corporation; that attached hereto are full, true and correct copies of the Balance Sheets and Supporting Plant Schedules for the most recent 12 month period, on an actual and on a pro forma basis.

IN WITNESS WHEREOF, I have affixed my name as Secretary of IES Utilities Inc. and Interstate Power Company, this 28th day of March, 2000.

	 ····	
Secretary		

CERTIFICATE

I, Edward M. Gleason, do hereby certify that I am the duly elected, qualified and Secretary of IES Utilities Inc., an Iowa corporation and Interstate Power Company, a Delaware corporation; that attached hereto are full, true and correct copies of the Balance Sheets and Supporting Plant Schedules for the most recent 12 month period, on an actual and on a pro forma basis.

IN WITNESS WHEREOF, I have affixed my name as Secretary of IES Utilities Inc. and Interstate Power Company, this 28th day of March, 2000.

Secretary

STATEMENT OF CONTINGENT LIABILITIES

All significant contingent liabilities are explained in the Notes to Financial Statements for IES Utilities and the Notes to Financial Statements for Interstate Power. These notes are included in Exhibit E of this filing. The discussion of IES Utilities's contingent liabilities can be found at pages 7 through 10 of the Notes to Financial Statements in Exhibit E. The discussion of Interstate Power's contingent liabilities is contained in pages 17 through 19 of the Notes to Financial Statements in Exhibit E. The above referenced notes were current through December 31, 1999. No significant changes have occurred to the date of this filing which would alter the content of the material cited in Exhibit E.

CERTIFICATE

I, Edward M. Gleason, do hereby certify that I am the duly elected, qualified and Secretary of IES Utilities Inc., an Iowa corporation and Interstate Power Company, a Delaware corporation; that attached hereto are full, true and correct copies of statement of all known contingent liabilities as of the date of the applications.

IN WITNESS WHEREOF, I have affixed my name as Secretary of IES Utilities Inc. and Interstate Power Company, this 28th day of March, 2000.

Secretary